

EXHIBIT 14

Managerial and technical qualifications of Orion Telecommunications Corp.'s officers.

Peter P. Sicilian, Jr. – Founder, Director and Chief Executive Officer
Mr. Sicilian has over 15 years of distribution and franchise experience. He was formerly the President of Phone Holdings Inc., and PHI Telecommunications.

Robert K. Stewart – Chief Financial Officer, Treasurer and Secretary
Mr. Stewart has over 20 years of finance and accounting experience. He was formerly the Chief Financial Officer of Yada Yada, and prior to that, the Chief Financial Officer of Lois/USA, a national publicly-traded advertising agency. He co-founded an accounting firm in New York City and held positions at Price Waterhouse and J.P. Morgan-Chase Manhattan Bank.